

Wellsville  
CITY

June 30, 2008  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Wellsville City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 20, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

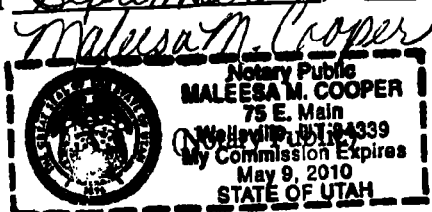
was held on June 20, 2007 for all budgetary funds.

Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 24<sup>th</sup> day

of September, 2007



Wellsville

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>	160,201		
3110	General Property Taxes - Current		127,645	135,999
3120	Prior Years' Taxes - Delinquent		11,692	1,000
3130	General Sales & Use Taxes	246,962	280,724	200,000
3140	Franchise Taxes	50,614	58,001	32,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes		41,850	33,000
3190	Penalties & Interest on Delinquent Taxes			
	Energy & Use Tax	157,974	117,654	93,000
3200	<b>LICENSES AND PERMITS</b>	3,023		
3210	Business Licenses & Permits		2,905	2,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	19,737	22,183	7,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses		3,870	2,500
	Dog Impound Fees			
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants Quick Response Unit Contract			3,500
3311	General Governemnt Extraction Contract			1,000
3312	Public Safety Fire Contract	21,039	5,637	5,400
3313	Highways and Streets			
3315	Health Payment for County Fires		1,496	
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants UDOT Sidewalk			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	128,395	134,161	110,000
3358	Liquor Fund Allotment	2,583	3,072	2,000
3370	Grants from Local Units: _____	90,622		
	1st Responders grants	3,573	4,795	1,000
	Restaurant tax allocation		4,778	3,500
	Restaurant tax grant		23,595	96,254
	Court Security grant		1,000	
	Safety assistance grant		908	900

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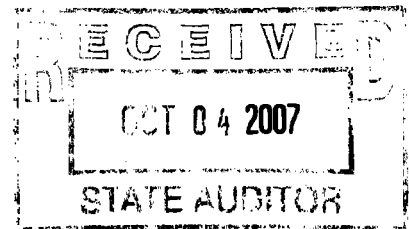
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	34,246	90,612	5,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees <del>Fire &amp; EMS Impact Fees</del>		6,674	1,880
3417	Surveyor's Fees <del>Parks &amp; Rec Impact Fees</del>		137,740	38,800
3418	Treasurer's Fees Impact Fees	89,496		
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges 911 Assessment	22,505	23,370	23,520
3440	Sanitation	162,309	179,217	213,000
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges Dog Impound Fees		1,135	300
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health Recreation registration fees		8,765	2,500
3470	Parks and Public Property			
3480	Cemeteries	34,430	11,050	3,000
3490	Miscellaneous Services:	12,995	11,079	3,000
	Cemetery Capital Improvement fund		3,300	1,000
	History Book sales	1,534	1,439	500
	City Property rentals		4,376	1,500
3500	<b>FINES AND FORFEITURES</b>	195,600		
3510	Fines		206,237	120,000
3520	Forfeitures Animal Control fines		315	200
	Water administrative charges			16,565
	Sewer administrative charges			16,565
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	27,497	38,548	12,000
3620	Rents & Concessions Cell phone towers	13,971	14,515	15,150
3640	Sale of Fixed Assets - Compensation for Loss		1,901	
3650	Sale of Materials & Supplies			
3670	Sales of Bonds Donations		1,725	
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated		13,300	189,746
	TOTAL REVENUES	1,479,306	1,601,264	1,394,779

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**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>	17,652		
4110	Legislative		10,100	11,902
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	125,715	130,975	101,003
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies		6,728	7,505
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	203,164	255,643	225,495
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	22,201	24,200	22,796
4170	Elections			3,800
4180	Planning & Zoning	81,190	44,122	33,100
4190	Education & Community Promotion			
	Capital	33,332		
4200	<b>PUBLIC SAFETY</b>	44,911	45,401	44,828
4210	Police Department			
4220	Fire Department	32,538	31,777	53,522
4230	Corrections (Jail)			
4240	Protective Inspection 1st Responders	16,059	15,048	16,277
4250	Other Protective 911	22,480	23,292	23,520
4252	Agricultural Inspection			
4253	Animal Control & Regulation	8,426	8,054	9,181
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20__06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>	371,553	308,427	235,760
4410	Highways			
4415	Class "C" Road Program			
4420	Sanitation	157,419	175,074	210,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>	194,346	71,832	252,814
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries	18,580	24,852	69,846
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>	52,525	27,839	31,750
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
	Youth Council		611	1,000
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Facilities Fund		240,000	
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_06_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	Impact Fees		147,714	40,680
	<b>TOTAL EXPENDITURES</b>	1,402,091	1,591,689	1,394,779

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FORM 1

SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual 20__06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

FORM 1

SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			





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FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20_06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	38,000	240,000	
	Interest Income	9,080	17,600	15,000
	Other additions			
	<b>TOTAL REVENUE</b>	47,080	257,600	15,000
	<b>Beginning Fund Balance</b>	207,510	254,590	512,190
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	254,590	512,190	527,190
	<b>EXPENDITURES:</b>			
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>	254,590	512,190	527,190

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	<b>Beginning fund balance to be appropriated</b>			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	<b>Appropriated increase in fund balance</b>			
	<b>TOTAL EXPENDITURES</b>			

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ENTERPRISE OR INTERNAL SERVICE FUND: Culinary Water

FORM 3

Account Number	Description	Prior Year Actual 20_06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	422,630	444,817	416,336
	Interest Earned	10,533	23,516	5,000
	Other:	3,711	15,262	
	<b>TOTAL OPERATING REVENUE</b>	<b>436,874</b>	<b>483,595</b>	<b>421,336</b>
	<b>OPERATING EXPENSES:</b>			
	Personnel Services	158,480	184,051	309,299
	Contractual Services			
	Material and Supplies	32,039	44,012	39,000
	Depreciation	184,064	120,000	120,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>374,583</b>	<b>348,063</b>	<b>468,299</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>62,291</b>	<b>135,532</b>	<b>( 46,963 )</b>
	<b>NON-OPERATING REVENUE (EXPENSES)</b>			
	<b>AND TRANSFERS:</b> Impact Fees	46,354	75,460	21,560
	Connection Fees	37,025	61,250	17,500
	Interest Expense	( 29,917 )	( 33,549 )	( 34,026 )
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>115,753</b>	<b>238,693</b>	<b>( 41,929 )</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	115,753	238,693	( 41,929 )
	Plus: Depreciation	184,064	120,000	120,000
	Less: Major Improvements & Capital Outlay		189,954	140,000
	Bond Principal Payments	47,632	78,621	82,889
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>252,185</b>	<b>90,118</b>	<b>( 144,818 )</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			85,000
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>0</b>	<b>59,818</b>

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ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

FORM 3

Account Number	Description	Prior Year Actual 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	216,243	227,406	249,387
	Interest Earned	16,583	20,994	6,000
	Other: _____	2,910	7,883	500
	<b>TOTAL OPERATING REVENUE</b>	<b>235,736</b>	<b>256,283</b>	<b>255,887</b>
	<b>OPERATING EXPENSES:</b>			
	Personnel Services	120,897	124,132	176,570
	Contractual Services			
	Material and Supplies	33,478	17,383	15,000
	Depreciation	77,621	65,000	65,000
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>231,996</b>	<b>206,515</b>	<b>256,570</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>3,740</b>	<b>49,768</b>	<b>( 683 )</b>
	<b>NON-OPERATING REVENUE (EXPENSES)</b>			
	<b>AND TRANSFERS:</b> Impact Fees	27,282	46,266	13,840
	Connection Fees	17,200	27,600	8,000
	Interest Expense	( 6,759 )	( 19,203 )	( 19,203 )
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>41,463</b>	<b>104,431</b>	<b>1,954</b>

**ANALYSIS OF CASH REQUIREMENTS:**

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	41,463	104,431	1,954
	Plus: Depreciation	77,621	65,000	65,000
	Less: Major Improvements & Capital Outlay		123,297	215,000
	Bond Principal Payments	43,368	29,440	29,441
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>75,716</b>	<b>16,694</b>	<b>( 177,487 )</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			192,000
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0</b>	<b>0</b>	<b>14,513</b>